

# GRI Content Index



For the GRI Content Index Service, GRI Services reviewed that the GRI content index is clearly presented and the references for all disclosures included align with the appropriate sections in the body of the report.

GRI Standard/Disclosure	Page No.	Report commentary title/Remarks	
<b>GRI 101: Foundation 2016</b>			
<b>GRI 102: General Disclosures 2016</b>			
<b>Organisational profile</b>			
102-1	Name of the organization	6	The Saudi Investment Bank
102-2	Activities, brands, products and services	6	The Saudi Investment Bank
102-3	Location of headquarters	191	Corporate information
102-4	Location of operations	181	Branch location network
102-5	Ownership and legal form	191	Corporate information
102-6	Markets served	6	The Saudi Investment Bank
102-7	Scale of the organization	6, 7 10-11	The Saudi Investment Bank Highlights of the year
102-8	Information on employees and other workers	73	Building people skills
102-9	Supply chain	68	Leveraging relationships
102-10	Significant changes to the organization and its supply chain	68	Leveraging relationships
102-11	Precautionary principle or approach	33-34	Risk Management
102-12	External initiatives	8-9	The Saudi Investment Bank
102-13	Membership of associations	69	Leveraging Relationships
<b>Strategy</b>			
102-14	Statement from senior decision-maker	12-13	Letter from the Chairman
<b>Ethics and integrity</b>			
102-16	Values, principles, standards, and norms of behaviour	7, 32	Corporate governance
<b>Governance</b>			
102-18	Governance structure	22	Corporate governance
102-19	Delegating authority	22	Corporate governance
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups	46-47	Stakeholders
102-41	Collective bargaining agreements	-	No collective bargaining approach
102-42	Identifying and selecting stakeholders	46	Stakeholders
102-43	Approach to stakeholder engagement	46-47	Stakeholders
102-44	Approach to stakeholder engagement	46-47	Stakeholders
<b>Reporting practice</b>			
102-45	Entities included in the consolidated financial statements	101	Notes to the consolidated financial statements
102-46	Defining report content and topic boundaries	4	About this report
102-47	List of material topics	48-49	Materiality
102-48	Restatements of information	4	About this report
102-49	Changes in reporting	4	About this report
102-50	Reporting period	4	About this report
102-51	Date of most recent report	4	About this report
102-52	Reporting cycle	4	About this report
102-53	Contact point for questions regarding the report	4	About this report

GRI Standard/Disclosure	Page No.	Report commentary title/Remarks	
102-54	Claims of reporting in accordance with the GRI Standards	4	About this report This Report has been prepared in accordance with the GRI Standards: Core option
102-55	GRI content index	182-187	GRI content index
102-56	External assurance	-	No external assurance obtained
<b>GRI 200: Economic</b>			
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	38-39	Business model
103-2	The management approach and its components	38-39	Business model
103-3	Evaluation of the management approach	38-39	Business model
<b>GRI 201: Economic performance 2016</b>			
201-3	Defined benefit plan obligations and other retirement plans	102	Notes to the consolidated financial statements
201-4	Financial assistance received from government	-	No financial assistance received from the Government
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	70-71	Broadening product and market portfolio
103-2	The management approach and its components	70-71	Broadening product and market portfolio
103-3	Evaluation of the management approach	70-71	Broadening product and market portfolio
<b>GRI 202: Market presence 2016</b>			
202-2	Proportion of senior management hired from the local community	73	Building people skills
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	38-39	Business model
103-2	The management approach and its components	38-39	Business model
103-3	Evaluation of the management approach	38-39	Business model
<b>GRI 203: Indirect economic impacts 2016</b>			
203-1	Infrastructure investments and services supported	79-84	Serving society and the environment
203-2	Significant indirect economic impacts	79-84	Serving society and the environment
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	68	Leveraging relationships
103-2	The management approach and its components	68	Leveraging relationships
103-3	Evaluation of the management approach	68	Leveraging relationships
<b>GRI 204: Procurement practices 2016</b>			
204-1	Proportion of spending on local suppliers	68	Leveraging relationships
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	35	Compliance
103-2	The management approach and its components	35	Compliance
103-3	Evaluation of the management approach	35	Compliance
<b>GRI 205: Anti-corruption 2016</b>			
205-1	Operations assessed for risks related to corruption	35	Compliance
205-2	Communication and training about anti-corruption policies and procedures	35	Compliance
205-3	Confirmed incidents of corruption and actions taken	-	No confirmed incidents of corruption

GRI Standard/Disclosure	Page No.	Report commentary title/Remarks	
<b>GRI 300: Environmental</b>			
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	79	Serving society and the environment
103-2	The management approach and its components	79	Serving society and the environment
103-3	Evaluation of the management approach	79	Serving society and the environment
<b>GRI 301: Materials 2016</b>			
301-2	Recycled input materials used	80	Serving society and the environment
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	79	Serving society and the environment
103-2	The management approach and its components	79	Serving society and the environment
103-3	Evaluation of the management approach	79	Serving society and the environment
<b>GRI 302: Energy 2016</b>			
302-1	Energy consumption within the organisation	79	Serving society and the environment
302-4	Reduction of energy consumption	79	Serving society and the environment
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	79	Serving society and the environment
103-2	The management approach and its components	79	Serving society and the environment
103-3	Evaluation of the management approach	79	Serving society and the environment
<b>GRI 303: Water 2016</b>			
303-1	Water withdrawal by source	80	Serving society and the environment
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	79	Serving society and the environment
103-2	The management approach and its components	79	Serving society and the environment
103-3	Evaluation of the management approach	79	Serving society and the environment
<b>GRI 305: Emissions 2016</b>			
305-1	Direct (Scope 1) GHG emissions	79	Serving society and the environment
305-2	Energy indirect (Scope 2) GHG emissions	79	Serving society and the environment
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	79	Serving society and the environment
103-2	The management approach and its components	79	Serving society and the environment
103-3	Evaluation of the management approach	79	Serving society and the environment
<b>GRI 306: Effluents and waste 2016</b>			
306-2	Waste by type and disposal method	80	Serving society and the environment
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	79	Serving society and the environment
103-2	The management approach and its components	79	Serving society and the environment
103-3	Evaluation of the management approach	79	Serving society and the environment
<b>GRI 307: Environmental compliance 2016</b>			
307-1	Non-compliance with environmental laws and regulations	–	No non-compliance with environmental laws and regulations reported

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<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	68	Leveraging relationships
103-2	The management approach and its components	68	Leveraging relationships
103-3	Evaluation of the management approach	68	Leveraging relationships
<b>GRI 308: Supplier environmental assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria	68	Leveraging relationships
<b>GRI 400: Social</b>			
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	74-75	Building people skills
103-2	The management approach and its components	74-75	Building people skills
103-3	Evaluation of the management approach	74-75	Building people skills
<b>GRI 401: Employment 2016</b>			
401-1	New employee hires and employee turnover	74	Building people skills
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	76	Building people skills
401-3	Parental leave	76	Building people skills
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	77	Building people skills
103-2	The management approach and its components	77	Building people skills
103-3	Evaluation of the management approach	77	Building people skills
<b>GRI 403: Occupational health and safety 2016</b>			
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	77	Building people skills
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	74-75	Building people skills
103-2	The management approach and its components	74-75	Building people skills
103-3	Evaluation of the management approach	74-75	Building people skills
<b>GRI 404: Training and education 2016</b>			
404-1	Average hours of training per year per employee	75	Building people skills
404-2	Programs for upgrading employee skills and transition assistance programs	75	Building people skills
404-3	Percentage of employees receiving regular performance and career development reviews	75	Building people skills
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	74-75	Building people skills
103-2	The management approach and its components	74-75	Building people skills
103-3	Evaluation of the management approach	74-75	Building people skills
<b>GRI 405: Diversity and equal opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	74-75	Building people skills
405-2	Ratio of basic salary and remuneration of women to men	75	Building people skills

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<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	74-75	Building people skills
103-2	The management approach and its components	74-75	Building people skills
103-3	Evaluation of the management approach	74-75	Building people skills
<b>GRI 406: Non-discrimination 2016</b>			
406-1	Incidents of discrimination and corrective actions taken	–	No incidents of discrimination were reported
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	74-77	Building people skills
103-2	The management approach and its components	74-77	Building people skills
103-3	Evaluation of the management approach	74-77	Building people skills
<b>GRI 408: Child labor 2016</b>			
408-1	Operations and suppliers at significant risk for incidents of child labor	–	No operations and suppliers at significant risk for incidents of child labour reported
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	74-77	Building people skills
103-2	The management approach and its components	74-77	Building people skills
103-3	Evaluation of the management approach	74-77	Building people skills
<b>GRI 409: Forced or compulsory labor 2016</b>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	–	No operations and suppliers at significant risk for incidents of forced or compulsory labour reported
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	74-77	Strategic framework
103-2	The management approach and its components	74-77	Strategic framework
103-3	Evaluation of the management approach	74-77	Strategic framework
<b>GRI 412: Human rights assessment 2016</b>			
412-2	Employee training on human rights policies or procedures	75	Building people skills
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	80	Serving society and the environment
103-2	The management approach and its components	80	Serving society and the environment
103-3	Evaluation of the management approach	80	Serving society and the environment
<b>GRI 413: Local communities 2016</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	82-84	Serving society and the environment
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	68	Leveraging relationships
103-2	The management approach and its components	68	Leveraging relationships
103-3	Evaluation of the management approach	68	Leveraging relationships
<b>GRI 414: Supplier social assessment 2016</b>			
414-1	New suppliers that were screened using social criteria	68	Leveraging relationships

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<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	63-68	Leveraging relationships
103-2	The management approach and its components	63-68	Leveraging relationships
103-3	Evaluation of the management approach	63-68	Leveraging relationships
<b>GRI 417: Marketing and labeling 2016</b>			
417-2	Incidents of non-compliance concerning product and service information and labeling	-	No incidents of non-compliance concerning product and service information and labelling reported
417-3	Incidents of non-compliance concerning marketing communications	-	No incidents of non-compliance concerning marketing communications reported
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	63-64	Leveraging relationships
103-2	The management approach and its components	63-64	Leveraging relationships
103-3	Evaluation of the management approach	63-64	Leveraging relationships
<b>GRI 418: Customer privacy 2016</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	64	Leveraging relationships
<b>GRI 103: Management approach 2016</b>			
103-1	Explanation of the material topic and its boundary	43-45	Strategic framework
103-2	The management approach and its components	43-45	Strategic framework
103-3	Evaluation of the management approach	43-45	Strategic framework
<b>GRI 419: Socioeconomic compliance 2016</b>			
419-1	Non-compliance with laws and regulations in the social and economic area	-	No incidents of non-compliance concerning marketing communications reported